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Chapter No. 457
19/HR26/R1810SG
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HOUSE BILL NO. 1307

Originated in House



Clerk

HOUSE BILL NO. 1307

AN ACT TO AMEND SECTION 24-45-27, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE PURCHASER OF LAND AT ANY TAX SALE, OR THE HOLDER OF THE LEGAL TITLE UNDER HIM BY DESCENT OR DISTRIBUTION, SHALL NOT HAVE ANY RIGHT OF ACTION TO CHALLENGE THE VALIDITY OF THE TAX SALE; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Section 27-45-27, Mississippi Code of 1972, is amended as follows:

27-45-27. (1) The amount paid by the purchaser of land at any tax sale thereof for taxes, either state and county, levee or municipal, and interest on the amount paid by the purchaser at the rate of one and one-half percent (1-1/2%) per month, or any fractional part thereof, and all expenses of the sale and registration, thereof shall be a lien on the land in favor of the purchaser and the holder of the legal title under him, by descent or purchase, if the taxes for which the land was sold were due, although the sale was illegal on some other ground. The purchaser and the holder of the legal title under him by descent or purchase, may enforce the lien by bill in chancery, and may obtain

a decree for the sale of the land in default of payment of the amount within some short time to be fixed by the decree. In all suits for the possession of land, the defendant holding by descent or purchase, mediately or immediately, from the purchaser at tax sale of the land in controversy, may set off against the complainant the above-described claim, which shall have the same effect and be dealt with in all respects as provided for improvements in a suit for the possession of land. But the term "suits for the possession of land," as herein used, does not include an action of unlawful entry and detainer.

(2) No purchaser of land at any tax sale, nor holder of the legal title under him by descent or distribution, shall have any right of action to challenge the validity of the tax sale.

(* * *3) No county or municipal officer shall be liable to any purchaser at a tax sale or any recipient of a tax deed for any error or inadvertent omission by such official during any tax sale.

SECTION 2. This act shall take effect and be in force from and after July 1, 2019.

PASSED BY THE HOUSE OF REPRESENTATIVES
March 27, 2019




SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 27, 2019



PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR



GOVERNOR

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